

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	Case No. 5:24-cv-10560
	)	
v.	)	Hon. Judith E. Levy
	)	
J&A TAX SERVICES, LLC, D/B/A	)	
EQUITAX, <i>et. al.</i>	)	
Defendants.	)	
	)	

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**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AGAINST  
DEFENDANTS SADE COOPER, CRYSTAL PATRICK, AND DEBRA  
WASHINGTON**

Before the Court is Plaintiff's motion for default judgment against Defendants Sade Cooper, Crystal Patrick, and Debra Washington. (ECF No. 37.)

On February 27, 2025, the Court held a hearing and heard oral argument on Plaintiff's motion. Plaintiff and *pro se* Defendants Sade Cooper and Debra Washington made an appearance at this hearing. Defendant Crystal Patrick did not appear. For the reasons set forth on the record, Plaintiff's motion for default judgment against Defendants Sade Cooper, Crystal Patrick, and Debra Washington (ECF No. 37) is GRANTED.

The Court, through powers afforded to it under 28 U.S.C. §§ 1340 and 1345, 26 U.S.C. §§ 7402 and 7407, and Federal Rules of Civil Procedure 37, 55, and 65

enters this order and judgment against defendants Sade Cooper, Crystal Patrick, and Debra Washington (collectively “Defaulted Defendants”).

The Court finds that the Defaulted Defendants are tax returns preparers that have repeatedly engaged in conduct subject to penalty under 26 U.S.C. §§ 6694 and 6695. The Court further finds that, pursuant to 26 U.S.C. § 7407, an injunction merely prohibiting conduct subject to penalty under 26 U.S.C. § 6694, §6695 or other illegal, fraudulent, or deceptive conduct would be insufficient to prevent their interference with the proper administration of the tax laws. Because of these findings, the Defaulted Defendants should be permanently enjoined from acting as tax return preparers. The Court further finds that the Defaulted Defendants have interfered with the enforcement of the internal revenue laws and that injunctive relief is appropriate to prevent the recurrence of that conduct pursuant to 26 U.S.C. § 7402(a).

It is accordingly **ORDERED, ADJUDGED, and DECREED** that:

1. The Court, pursuant to 26 U.S.C. §§ 7402(a) and 7407, enters a permanent injunction enjoining Sade Cooper, Crystal Patrick, and Debra Washington, their officers, agents, servants, employees, attorneys, and anyone in active concert or participation with them from directly or indirectly:

- a. Preparing or assisting in the preparation or filing, or directing the preparation, of federal tax returns, amended returns, and other related documents and forms for anyone other than themselves;
- b. Advising, counseling, or instructing anyone about the preparation of a federal tax return;
- c. Owning, managing, controlling, working for, assisting or volunteering for an entity that is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
- d. Working or volunteering for a division of an entity in which that division is in the business of preparing federal tax returns or other federal tax documents or forms for other persons;
- e. Advertising tax return preparation services through any medium, including print, online, and social media;
- f. Maintaining, assigning, transferring, holding, using, obtaining, or renewing a Preparer Tax Identification Number (PTIN) or an Electronic Filing Identification Number (EFIN);
- g. Representing any person in connection with any matter before the IRS;
- h. Employing any person to work as a federal tax return preparer to prepare returns for someone other than themselves;

- i. Providing office space, equipment, or services for, or in any other way facilitating, the work of any person or entity that is in the business of preparing or filing federal tax documents or forms for others or representing persons before the IRS;
  - j. Referring any person to a tax preparation firm or a tax return preparer, or otherwise suggesting that a person use any particular tax preparation firm or tax return preparer;
  - k. Selling, providing access, or otherwise transferring to any person some or all of the proprietary assets of Sade Cooper, Crystal Patrick, or Debra Washington generated by their tax return preparation activities, including but not limited to customer lists; and,
  - l. Engaging in any conduct subject to penalty under 26 U.S.C. §§ 6694, or 6695, or engaging in any other conduct that substantially interferes with the administration and enforcement of the internal revenue laws.
2. This Court orders, pursuant to 26 U.S.C. § 7402(a), that Sade Cooper, Crystal Patrick, and Debra Washington prominently post a copy of this Order of Permanent Injunction (with dimensions of at least 12 by 24 inches) at all locations where they conduct business that says the following: “Sade Cooper, Crystal Patrick, and Debra Washington, will no longer be serving as federal tax return preparers, per Court order”;

3. The Court, pursuant to 26 U.S.C. §§ 7402(a), orders Sade Cooper, Crystal Patrick, and Debra Washington to prominently post an electronic copy of the permanent injunction on any website or social media site or social media profile that any of them maintains or creates over the next five years, excluding their social media accounts that are entirely personal in nature;
4. The Court, pursuant to 26 U.S.C. §§ 7402(a), orders Sade Cooper, Crystal Patrick, and Debra Washington to produce to counsel for the United States, within 30 days of this Order, a list that identifies by name, social security number, address, email address, and telephone number and tax period(s) all persons for whom they prepared federal tax returns or claims for a refund, for processing years beginning January 1, 2021 and continuing through this litigation;
5. The Court, pursuant to 26 U.S.C. §§ 7402(a), orders Sade Cooper, Crystal Patrick, and Debra Washington, within 30 days of receiving this Order, to contact by U.S. mail and, if an email address is known, by email, all persons for whom they individually prepared federal tax returns, amended tax returns, or claims for refund since January 1, 2022, to inform them of the permanent injunction entered against them by sending each of their customers a copy of this Order, with no other enclosures unless otherwise

approved by the Department of Justice, and a copy of the complaint setting forth the allegations as to how they fraudulently prepared federal tax returns;

6. The Court, pursuant to 26 U.S.C. §§ 7402(a), orders Sade Cooper, Crystal Patrick, and Debra Washington within 45 days of receiving this Order to file a declaration, signed under penalty of perjury, confirming they have received a copy of this Order and complied with the terms described in paragraphs 3, 4, 5, and 6 of this Order;
7. The Court authorizes the United States to engage in post-judgment discovery to monitor Sade Cooper, Crystal Patrick, and Debra Washington's compliance with the terms of this injunction; and
8. The Court retains jurisdiction over this civil action for the purpose of enforcing the terms of the injunction entered against Sade Cooper, Crystal Patrick, and Debra Washington.

SO ORDERED.

Dated: February 27, 2025  
Ann Arbor, Michigan

s/Judith E. Levy  
JUDITH E. LEVY  
United States District Judge

CERTIFICATE OF SERVICE

The undersigned certifies that the foregoing document was served upon counsel of record and any unrepresented parties via the Court's ECF System to their respective email or first-class U.S. mail addresses disclosed on the Notice of Electronic Filing on February 27, 2025.

s/William Barkholz  
WILLIAM BARKHOLZ  
Case Manager